

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>OKOBOJI</div> <div>CITY OF OKOBOJI, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16203000400000</div> <div>City of Okoboji</div> <div>P.O. Box 377</div> <div>Okoboji, Iowa 51355</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,411,652		1,411,652	1,396,370
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,411,652		1,411,652	1,396,370
Delinquent property taxes		0		0	
TIF revenues		60,608		60,608	
Other city taxes		447,207	0	447,207	415,596
Licenses and permits		36,930	0	36,930	31,200
Use of money and property		4,695	0	4,695	6,500
Intergovernmental		90,928	0	90,928	157,930
Charges for fees and service		8,944	700,205	709,149	775,200
Special assessments		0	0	0	
Miscellaneous		92,231	6,575	98,806	26,500
Other financing sources		3,000	0	3,000	95,000
Total revenues and other sources		2,156,195	706,780	2,862,975	2,904,296
Expenditures and Other Financing Uses					
Public safety		431,458	0	431,458	503,906
Public works		317,141	0	317,141	371,482
Health and social services		0	0	0	
Culture and recreation		37,550	0	37,550	37,415
Community and economic development		160,741	0	160,741	163,704
General government		460,888	0	460,888	492,525
Debt service		593,385	0	593,385	602,875
Capital projects		162,667	0	162,667	200,790
Total governmental activities expenditures		2,163,830	0	2,163,830	2,372,697
Business type activities		0	704,339	704,339	729,062
Total ALL expenditures		2,163,830	704,339	2,868,169	3,101,759
Other financing uses, including transfers out		0	3,000	3,000	95,000
Total ALL expenditures/And other financing uses		2,163,830	707,339	2,871,169	3,196,759
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-7,635	-559	-8,194	-292,463
Beginning fund balance July 1, 2014		647,613	738,693	1,386,306	1,544,380
Ending fund balance June 30, 2015		639,978	738,134	1,378,112	1,251,917
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt	\$ 7,770,071		Other long-term debt	\$ 0	
Revenue debt	\$ 0		Short-term debt	\$ 0	
TIF Revenue debt	\$ 285,000				
			General obligation debt limit		\$ 27,167,349
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF OKOBOJI						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	868,409			543,243			1,411,652			1,411,652	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	868,409	0		543,243	0		1,411,652		T01	1,411,652	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	868,409	0		543,243	0	0	1,411,652			1,411,652	6
7	<b>TIF revenues</b>			60,608				60,608		T01	60,608	7
8	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes	4,420			1,973			6,393		T15	6,393	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	2,632						2,632		T19	2,632	12
13	Hotel/motel tax	236,453						236,453		T19	236,453	13
14	Other local option taxes	201,729						201,729		T09	201,729	14
15	<b>TOTAL OTHER CITY TAXES</b>	445,234	0	0	1,973	0	0	447,207	0		447,207	15
16	<b>Section B - LICENSES AND PERMITS</b>	36,930						36,930		T29	36,930	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	4,695						4,695		U20	4,695	18
19	Rents and royalties							0		U40	0	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	4,695	0	0	0	0	0	4,695	0		4,695	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OKOBOJI						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		83,914					83,914		C46	83,914	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	7,014						7,014		C89	7,014	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	7,014	83,914	0	0	0	0	90,928	0		90,928	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	7,014	83,914	0	0	0	0	90,928	0		90,928	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	700,205	A91	700,205	73				
74	Sewer							0		A8Ø	0	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	8,944						8,944		A81	8,944	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OKOBOJI						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	8,944	0	0	0	0	0	8,944	700,205		709,149	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions					2,955		2,955		U99	2,955	108				
109	Deposits and sales/fuel tax refunds	843						843		U99	843	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	2,598						2,598		U30	2,598	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Miscellaneous	47,364						47,364	6,575		53,939	114				
115	Rent	15,460						15,460			15,460	115				
116	Miscellaneous Police	425						425			425	116				
117	Utility reimbursement	22,586						22,586			22,586	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	89,276	0	0	0	2,955	0	92,231	6,575		98,806	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF OKOBOJI					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,460,502	83,914	60,608	545,216	2,955	0	2,153,195	706,780		2,859,975	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	3,000						3,000			3,000	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	3,000	0	0	0	0	0	3,000	0		3,000	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,463,502	83,914	60,608	545,216	2,955	0	2,156,195	706,780		2,862,975	132
133												133
134	Beginning fund balance July 1, 2014	452,587	38,153	12,911	35,750	108,212		647,613	738,693		1,386,306	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,916,089	122,067	73,519	580,966	111,167	0	2,803,808	1,445,473		4,249,281	136
137												137
138												138
139												139
140												140
141												141
142												142
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158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF OKOBOJI		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	307,526						307,526		E62	307,526	2
3	Purchase of land and equipment	29,156						29,156		G62	29,156	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	2,502						2,502		E89	2,502	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	89,874						89,874		E24	89,874	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	2,400						2,400		E32	2,400	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	431,458	0	0	0	0	0	431,458			431,458	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OKOBOJI						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
41	Section B — PUBLIC WORKS	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			41				
42	Roads, bridges, sidewalks — Current operation	136,910	89,779					226,689		E44	226,689	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation	29,265						29,265		E44	29,265	48				
49	Traffic control safety — Current operation	2,585						2,585		E44	2,585	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation							0		E44	0	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	6,020						6,020		E81	6,020	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation	25,827						25,827		E89	25,827	65				
66	Purchase of land and equipment	26,755						26,755		G89	26,755	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	227,362	89,779	0	0	0	0	317,141			317,141	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF OKOBOJI							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OKOBOJI		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	18,000						18,000		E52	18,000	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	9,693						9,693		E61	9,693	127
128	Purchase of land and equipment	6,042						6,042		G61	6,042	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	3,815						3,815		E61	3,815	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	37,550	0	0	0	0	0	37,550			37,550	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	36,753						36,753		E89	36,753	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	13,988						13,988		E29	13,988	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	110,000						110,000		E89	110,000	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	160,741	0	0	0	0	0	160,741			160,741	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF OKOBOJI						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	8,679						8,679		E29	8,679	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	160,885						160,885		E23	160,885	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	20,765						20,765		E25	20,765	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	12,492						12,492		E31	12,492	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	258,067						258,067		E89	258,067	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	460,888	0	0	0	0	0	460,888			460,888	176
177	<b>Section G — DEBT SERVICE</b>			55,729	537,656			593,385			593,385	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	55,729	537,656	0	0	593,385			593,385	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Street and Infrastructure					162,667		162,667			162,667	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	162,667	0	162,667			162,667	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	162,667	0	162,667			162,667	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,317,999	89,779	55,729	537,656	162,667	0	2,163,830			2,163,830	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF OKOBOJI					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								289,151	E91	289,151	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation									E80	0	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OKOBOJI						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation									E89	0	238				
239	Purchase of land and equipment									G89	0	239				
240	Construction									F89	0	240				
241												241				
242	Enterprise Debt Service								415,188		415,188	242				
243	Enterprise Capital Projects										0	243				
244	Enterprise TIF Capital Projects										0	244				
245	Internal service funds — Specify											245				
246											0	246				
247											0	247				
248											0	248				
249											0	249				
250											0	250				
251	TOTAL BUSINESS TYPE ACTIVITIES								704,339		704,339	251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,317,999	89,779	55,729	537,656	162,667	0	2,163,830	704,339		2,868,169	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254				
255	Regular transfers out							0	3,000		3,000	255				
256	Internal TIF loans/repayments and transfers out							0			0	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	3,000		3,000	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,317,999	89,779	55,729	537,656	162,667	0	2,163,830	707,339		2,871,169	259				
260												260				
261	Ending fund balance June 30, 2015:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted		32,288	17,790	43,310	-51,500		41,888			41,888	264				
265	Committed							0			0	265				
266	Assigned							0			0	266				
267	Unassigned	598,090						598,090			598,090	267				
268	Total Governmental	598,090	32,288	17,790	43,310	-51,500	0	639,978			639,978	268				
269	Proprietary								738,134		738,134	269				
270	Total ending fund balance June 30, 2015	598,090	32,288	17,790	43,310	-51,500	0	639,978	738,134		1,378,112	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,916,089	122,067	73,519	580,966	111,167	0	2,803,808	1,445,473		4,249,281	271				
272												272				

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF OKOBOJI

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52 18,000		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ 81,650		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	481,147

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 5,370,000	29U \$	39U \$ 300,000	49U \$ 5,070,000	49U \$	49U \$	49U \$	I91 \$ 115,188
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 335,000	29U	39U 50,000	49U	49U 285,000	49U	49U	I89 5,729
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. GENERAL	3,140,000		439,929	2,700,071				97,656
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	8,845,000	0	789,929	7,770,071	285,000	0	0	218,573

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	543,346,976	x .05 = \$	27,167,349

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		1,378,112	1,378,112

REMARKS

V98